Chapter 9.—Bills and Remittances.

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General Explanations.

139. Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is R50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, Deesa, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

3. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Baroda and Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

4. Officers in charge of Civil treasuries in the Punjab are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

5. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for Military purposes only.

6. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

140. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

141. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable: according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has

Page 68, Article 139—

Rule 4.—After the word "Punjab" *in line 1 insert the words* " and of the Resident's treasury at Bangalore"

[*18th List—2-7-17.*]

Article 141, page 68—

For the first sentence " A Remittance Transfer Receipt..... person named therein as payee " substitute "A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank."

(The rest of the Article may stand).

[*9th list—1-7-15.*]

Page 68, Article 139—

Insert the following as Rule 7 under this Article :—

"An Accountant General or Comptroller is authorised, at his discretion to permit specified treasuries to issue Remittance Transfer Receipts on specified sub-treasuries, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts is situated in another Province, the Account officer of that Province should be consulted as to the advisibility of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit."

13th List—1-4-16.

Page 68, Article 139—

Rule 4.—After the word "P

and of the Resident's treasury at Bangalore"

Page 69, Article 143 A.-(2) (1).

Omit "and" after District Engineers, and insert the following after "District Surveyors":—

"and to all sub-divisional officers in the Public Works Department whether they have drawing accounts or not."

(*12th List—3-1-16.*)

Page 69—Article 143 A (2).

Insert the following as entry (8) under this article, altering the numbers of the existing last two entries as (9) and (10):—

(8) Remittances of tributes payable to the Baroda Darbar.	For remittances to the Baroda Darbar of tributes payable to it by certain States.

Article 142, page 69—

Insert the following as Note 1 under this article, numbering the existing note as Note 2 :—

NOTE 1.—The term "Sepoy" as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Volume II.

8th List—1-4-15.

18th List—2-7-17.]

Page 69, Article 143 B—

At the beginning of the explanation against item (9) add the words "To the Secretaries or Chairmen of Societies."

Articles 142 to 144, pages 69 to 75—

Substitute the following for the existing articles:—

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than ₹15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143F.

143A. To an Officer in the Civil, Military and Public Works Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

N.B.—Remittance for purposes of the Local Funds named in annexure B to this Chapter and such additional Funds as may be determined from time to time by the Comptroller General for this purpose are regarded as for *bonâ fide* public purposes.

Page 69, Article 143 B—

At the beginning of the explanation against item (9) add the words "To the Secretaries or Chairmen of Societies."

18th List—2-7-17.]

Article 143A, page 69, as revised by the 7th list of corrections—

Insert a comma after the word "Military" *in line 1 and substitute* "Public Works and Railway Departments" *for* "and Public Works Departments."

In clause (2) after "(1) Public Works" *insert the following :—*

"(1*a*) Railway Departments . .	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways."

8th List—1-4-15.

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

(1) Public Works	To Executive Engineers, District Engineers, and District Surveyors for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer.
(2) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(3) Subscriptions for a public or *quasi*-public purpose.	Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(4) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.
(5) Allowances paid by Native States	For remittance of allowances paid by the Native States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(6) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(7) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.
(6) Pilgrims' remittances	To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.
(9) For public purposes	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.

143B. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par*:—

(1) Pay and allowances	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn.
(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta, to the incumbents or their agents.	
(3) For family remittances in the following cases:—	
(*a*) Police	To Native Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.

wing entry as entry No. (10) under Article 143B.

. To Government officers in favour of the Controller of Currency or the Accountants-General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States' transactions.

4, Articles 143A to 143F, as introduced by the f Corrections, dated the 15th January 1915.

No. (1) under Article 143C., and renumber the other entries

(*b*) Native States' prisoners .	For remittance to families of certain Native State prisoners in Central India.
(4) Emigrants' remittances . .	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(5) Rohilkund and Kumaon Railway .	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds ₹150.
(6) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds ₹150.
(7) Burma, Assam or Bengal Military Police.	For remittance to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
(8) For remittance by Public Debt Office of interest on Government promissory notes.	For remittance by the Public Debt office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest; (*ii*) of broken interest on allotment certificates; (*iii*) of broken interest on notes converted under Article 214 or transferred into stock under Article 230.
(9) Co-operative Societies (credit and non-credit).	For remittances between societies provided that the amount to be remitted is not less than ₹150. For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than ₹25. For remittances between No. 1 Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than ₹25.

143C. To civil officers *at a premium.*

(1) Trust Funds	To Government officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government promissory notes out of funds held in trust, including Native States' transactions at the following rates of premium on the amounts remitted :—

	Annas.
For every ₹50 or fraction thereof up to ₹1,000	8
For every ₹100 or fraction thereof in excess of ₹1,000 up to ₹20,000 . .	8
For every ₹100 or fraction thereof in excess of ₹20,000 up to ₹50,000 .	4
For every ₹100 or fraction thereof in excess of ₹50,000	2

(2) Land revenue and cesses . .	To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds ₹600 on payment of premium at the following rates :—

	₹
For sums exceeding ₹600 and not exceeding ₹1,000	2
For sums exceeding ₹1,000 and not exceeding ₹2,000	3
And for every additional ₹1,000 or fraction of ₹1,000	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of ₹———on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the ——— treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums for ₹10 to ₹150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the Province for payment of land revenue and cesses for sums exceeding ₹150 at the following rates :—

	₹ A.
For sums exceeding ₹150 but not exceeding ₹500	1 8
For sums exceeding ₹500 but not exceeding ₹600	2 0
For sums exceeding ₹600 . . .	The same rates as for other provinces.

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coalfields.

143D. To Military Officers for cash or in payment of cheques *at par* :—*

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters, Controllers, Examiners or Divisional Disbursing officers for remittance beyond the group of Divisions in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Divisions are :—

1st Division.
2nd Division, with the Kohat and Bannu Brigades. — Northern Command.

Page 69, Article 143 D (4)—

For the existing article 143 D (4) *substitute* the following :

(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	*Vide* note to Article 473.

13th List—1-4-16.

	in India of a Military Officer who has embarked from any port in India, on account of pay, etc., which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed forms	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
(4) Estates of sepoys and deserters .	For remittance of the estates of deceased sepoys and deserters.

* For the purposes of Article 143-D the term " Paymaster " is applicable to officers commanding regiments of Native cavalry and infantry, batteries of Native artillery, detached half Battalions, the Viceroy's and Governors' Body-guards, and the officer commanding the Corps of Sappers and Miners or any of their companies. The term " Paymaster " further includes the paymaster of the Karachi Depôt and applies generally to all military officers entrusted with similar duties.

Insert the following as a new Article, *viz.*, 143G :—

143G. To the public *at par*.

For the purchase of Government Promissory Notes.	At treasuries other than those in charge of a branch of a Presidency Bank for remittance to the head-quarters office of a Presidency Bank for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases should not be below Rs5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Bank of Bengal, / Bombay, / Madras, / Calcutta, / Bombay, / Madras, and marked "for investment in Government securities."

14th List—1-7-16.

Substitute the following for Article 143F :

To Military officers *at par*

(1) For purchase of Government Promissory Notes out of funds held in trust.	To Military officers in Military employ, in favour of the Controller of Currency or the Accountant-General, Madras or Bombay.

143E. To Military Officers in payment of cheques only *at par*:—

(1) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.
(2) For private remittances of Native officers and men of Native Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

143F. To Military Officers *at a premium*:—

purchase of Government promissory notes out of funds held in	To Military Officers in military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers—Article 143-C (1).

Issue of Remittance Transfer Receipts by Military Account Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed:—

By Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden.	These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts upon any Civil treasury on which they have no assignments for making casual payments, for any of the purposes and subject to the conditions mentioned in Article 143-A, D, E and F.

These officers with the exception of the Station Supply Officer, Aden, may draw transfer receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than ₹50 in each case.

NOTE.—Remittance Transfer Receipts *at par* should not be used except by Field Paymasters for the purpose of making regular periodical payments.

SCHEDULE B.

Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn.

Number of the article in the Civil Account Code.	Nature of concession.	
143-A (6)	Seamen's wages	For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C.-14 (*a*).
,, (9)	Countess of Dufferin's Fund	(*a*) To private persons for the purpose of remitting subscriptions to the Fund. (*b*) To officers of the Fund for remittances for any purpose.
,, (9A)	Lady Aitchison Hospital for Women, Lahore.	(*a*) For remittances by private persons of subscriptions to the Hospital. (*b*) For remittances for any purpose by officers of the Hospital Fund.
,, (10)	Victoria Memorial Scholarships Fund.	For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
,, (11)	Queen Victoria Memorial Fund.	For remittances to the Executive Committee at Calcutta either by local branches of the Committee or by individual subscribers.
,, (11A)	King Edward Memorial Fund.	For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
,, (12)	Pasteur Institute of India, Kasauli.	For remittances of subscriptions to the Agent, Bank of Bengal, Simla.
,, (12A)	Pasteur Institute of Southern India, Coonoor.	For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.

SCHEDULE B—*contd.*

Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn—contd.

Number of the article in the Civil Account Code.	Nature of concession.	
143-A (21) . .	Indian Nursing Association and Countess of Minto's Endowment Fund.	For remittances to or by the Fund and any of its branches.
„ (23) . .	Cost of vaccine lymph supplied by the Punjab Vaccine Institute.	For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
143-B (1) . .	Somali Coast . . .	To Government employés in the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.
„ (2) Note .	Trust Funds . . .	Remittance Transfer Receipts were granted under this clause to Municipalities when making investments through the Accountant-General.
143-C (4) . .	Queen's Military Widows' Fund.	To an officer who is a subscriber to the Queen's Military Widows' Fund to the amount of his subscription to that Fund.
„ (6) . .	For Mess or Regimental purposes.	To Regiments or Committees of officers.
143-E (1) . .	For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains.

the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to "C. D. or order" is a special *endorsement;* and the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder*.

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than ₹5 save for public purposes, or when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rules which follow it.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143E.

143A. To Officers in the Civil Department *at par.*

(1) To all Civil Officers for *bonâ fide* public purposes to be clearly stated in the application.	1. Remittances for purposes of the Local Funds named in Annexure B to this chapter and such additional funds as may be determined from time to time by the Comptroller General for this purpose, as also those of sums realized under processes for the recovery of public demands, are regarded as for *bonâ fide* public purposes. 2. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the Bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.
(2) Pay and Allowances . . .	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose. The following are cases in which their remittance is specially permitted :—
(*a*) Districts offices . . .	For the remittance of the pay and allowances of clerks deputed from District offices in the United Provinces to the Reid Christian College, Lucknow, for training as typists.
(*b*) Forest	For subordinates of other circles attached to the Forest School Circle, United Provinces of Agra and Oudh.

(*c*) Police	For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favour of the same subordinate.
	For remittance of pay of Gurkhas of the Burma Military Police on sick leave in Nepal, and in special cases on good cause being shown to men on furlough in Nepal.
(*d*) Salt Department . . .	For officers and subordinates of the Internal Branch, Northern India Salt Revenue Department.
(*e*) Survey and Settlement . .	For subordinates when serving at a distance from the survey parties to which they are attached.
(*f*) Criminal Intelligence Department.	For Najeebs and approvers as well as for Inspectors and other officers above those grades deputed on duty to a distance from head-quarters.
(*g*) Vaccination	For Native Superintendents and Vaccinators, under similar circumstances.
(*h*) Education	For pay and allowances of Apprentice Overseers from the Thomason College, Rurki, who are posted on works for practical training in the United Provinces of Agra and Oudh and other provinces; and for allowances only for Instructors of such Overseers; and for remitting Scholarships from one province to another under the provisions of the Code for European Schools.
(*i*) Pensions of Widow and Orphan incumbents on the Indian Civil Service Funds.	If not drawn in Calcutta these may be remitted to the incumbents or their Agents at *par*.
(3) Public Works	To Executive Engineers, District Engineers and District Surveyors, for payments to be made outside their divisions, but only on the public service, and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or province on account of another, the adjustment will be made by book transfer.
(4) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(5) Family Remittances—	
(*a*) Police	To native officers and men of the police battalions and police constabulary, for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered by hand to suit the case.
(*b*) Native State Prisoners . .	For remittance to families of certain Native State Prisoners in Central India.
(6) Seamen's Wages	For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (*a*).
(7) Subscriptions for a public or *quasi*-public purpose.	Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury, to the Local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(8) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee, at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.

Page 71, Article 143A.—

Item 20—*For* "Co-operative Credit Societies" *read* "Co-operative Societies" and at the end of the first clause against it *add* "and Act II of 1912, provided that the amount to be remitted is not less than Rs. 150."

(9) Countess of Dufferin's Fund.	(*a*) To private persons for the purpose of remitting subscriptions to the Fund.
	(*b*) To officers of the Fund for remittances for any purpose.
(9A) Lady Aitchison Hospital for Women, Lahore.	(*a*) For remittances by private persons of subscriptions to the Hospital.
	(*b*) For remittances for any purpose by officers of the Hospital Fund.
(10) Victoria Memorial Scholarships Fund.	For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
(11) Queen Victoria Memorial Fund.	For remittances to the Executive Committee at Calcutta either by local Branches of the Fund or by individual subscribers.
(11A) King Edward Memorial Fund	For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
(12) Pasteur Institute of India, Kasauli.	For remittance of subscriptions to the Agent, Bank of Bengal, Simla.
(12A) Pasteur Institute of Southern India, Coonoor.	For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.
(13) Allowances paid by Native States.	For remittance of allowances paid by Native States through Political Officers under Government guarantee, or under the special sanction of the Government of India.
(14) Messrs. Thomas Cook & Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook & Son at Bombay of amounts realized by sale of tickets to pilgrims from India to Jeddah and back.
(15) Emigrants' Remittances . .	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(16) Rohilkund-Kumaon Railway .	By the Naini Tal treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds ₹150.
(17) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds ₹150.
(18) Burma, Assam or Bengal Military Police.	For remittances to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
(19) Interest on Government Promissory Notes.	For remittance by the Public Debt Office (I) of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a Government treasury other than that on which they are enfaced for payment of interest, (II) of broken interest on allotment certificates, (III) of broken interests on notes converted under Article 214 or transferred into stock under Article 230.
(20) Co-operative Credit Societies.	For remittances between societies duly registered under Act X of 1904.
	For remittances between the Shamrao Vithal Urban Society and its branches on condition that the amount to be remitted at a time is not less than ₹25.
	For remittances between the No. I Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than ₹25.

(21) Indian Nursing Association and Countess of Minto's Endowment Fund.	For remittances to or by the Funds and any of their branches.
(22) Remittances to the Maharaja of Burdwan of arrears of revenue from patni taluks collected in the districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluks sold or advertised to be sold under Regulation VIII of 1819.
(23) Cost of vaccine lymph supplied by the Punjab Vaccine Institute.	For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
(24) Pilgrim's remittances . .	To Commissioner of Police, Bombay, for remittances of the proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.

143B. To Officers in the Civil Department *at a premium.*

(1) Somali Coast . . . . To Government employés on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.

(2) Trust Funds . . . . To Government Officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States transactions, at the following rates of premium on the amount remitted :—

	Annas.
For every ₹50 or fraction thereof up to ₹1,000	8
For every ₹100 or fraction thereof in excess of ₹1,000 up to ₹20,000 . .	8
For every ₹100 or fraction thereof in excess of ₹20,000 up to ₹50,000 . .	4
For every ₹100 or fraction thereof in excess of ₹50,000 . . .	

NOTE.—Remittance Transfer Receipts may be granted under this clause cipalities when making investments through the Accountant General.

(3) Land Revenue and Cesses . . To persons having to pay land revenue and cesse in another district, when the amount to b remitted exceeds ₹150, on payment of premiu at the following rates :—

For sums exceeding ₹150 and not exceeding ₹500	1
For sums exceeding ₹500 and not exceeding ₹1,000	2
For sums exceeding ₹1,000 and not exceeding ₹2,000	3
and for every additional ₹1,000 or fraction of ₹1,000	1

A single transfe ipt only can be granted one remitter for ch instalment; the particula of the propertie on account of which the mon is remitted must be carefully detailed on reverse, and the form filled up thus :—

Received from A. B. on account of C. D., prietor, the sum of ₹——on account of land re nue demands to be transferred to his credit ur land revenue, as per particulars on the reve at the——treasury.

NOTE.—The East Indian Railway Company is exempted from the payment of pre upon Remittance Transfer Receipts for rents of lands appertaining to the Compar coal-fields.

Page 72, Article 1.

Insert " Bengal
of this clause.

Page 71, Article 143A.—

Item 20—*For* "Co-operative Credit Societies" *read* "Co-operative Societies" and at the end of the first clause against it *add* "and Act II of 1912, provided that the amount to be remitted is not less than Rs. 150."